CSD 425-OF
Instructions
CSBG FISCAL DATA—OTHER FUNDS (Rev. 1/08)

Purpose: This form collects expenditures by Service Category on the services/programs that were provided to low-income people and communities with CSBG resources in 2008.

Instructions:

Table 1: Funding By Service Category and Funding Source, FY 2008

Please enter the total amount of CSBG funds expended to support the activities/programs in each of the Service Categories in the Column titled *CSBG funds.* Administrative costs supported by CSBG should be included as costs of providing a given service. The nine service categories are as follows:

1. **Employment**
2. **Education**
3. **Income Management**
4. **Housing**
5. **Emergency Services**
6. **Nutrition**
7. **Linkages**
8. **Self-Sufficiency**
9. **Health**
10. **Other**: Other should be used *only* when activities do not fit within the nine established categories.

NOTE: This table should include all programs, including those for youth and seniors. Table 2 will further identify the funds allocated to the specific demographic category. Every senior and youth program will fit into one of the ten categories provided in Table 1.

Of the CSBG funds reported above, enter Administrative Costs: Enter the amount of the CSBG funds reported in Table 1 that were expended for administrative purposes. Administrative costs are those which aren't readily assignable to a particular program funding stream, but rather relate to the general management of your organization.

Table 2: Funds for Services by Demographic Category, FY 2008

Please enter the total amount of CSBG funds used to support the youth* and senior** activities/programs in the Column titled *CSBG funds.* Administrative costs supported by CSBG should be included as costs of providing a given service. NOTE: This table contains programs that were already included under the ten service categories listed above in Table 1.

*Youth programs are defined as those that serve individuals aged 12-18. Include all programs that are designed specifically to meet the needs of young people and serve the age range of 12-18, even if the program includes slightly older or younger clients (i.e. programs that serve clients aged 10-17 or 12-21).

**Senior programs are defined as those that serve individuals aged 55 and up. Include all programs that are designed specifically to meet the needs of seniors and serve the age range of 55 and older, even if the program only includes clients who are older than 55 (i.e. programs that serve clients aged 65 and older).

*Administrative cost for CSBG reporting is defined by the Office of Community Services as; "equivalent to typical indirect costs or overhead. As distinguished from program administration or management expenditures that qualify as direct costs, administrative costs refer to central executive functions that do not directly support a specific project or service. Incurred for common objectives that benefit multiple programs administered by your agency, administrative costs are not readily assignable to a particular program funding stream. Rather, administrative costs relate to the general management of your agency, such as strategic direction, board development, executive director functions, accounting, budgeting, personnel, procurement, and legal services."

***Often in practice, CSBG Projects/Programs have multiple purposes, strategies, and recipient groups. Only the **primary purpose** of a project can be considered in determining where on the CSD 425-OF to enter the project/programs data.*

Helpful Hints:

✓ Do not place N/A or any characters other than numerical values in the spaces provided. Leave the cell blank if there is no data to report.

✓ The "other" category should only be used if the information cannot be reported in the provided categories.

✓ If "other" is used, describe what "other" contains in the space provided.

✓ Seniors are considered those persons age 55 and up.

✓ Youth are considered those persons age 12-18.

✓ Identify all projects/programs offered through your agency and the amount of CSBG funds spent for each. Place all expenditures in the categories provided. The expenditures will include administrative costs. Once all the expenditures have been placed in the appropriate service category, please identify, at the bottom of Table 1, the amount of *administrative expenditures* reported above.

✓ To decide how to classify each project/program, first determine the project/programs *primary purpose***, then assign it to whichever of the nine CSBG categories it most closely matches.